

**013 COMMERCIAL LEASE DEDUCTION CODES for use on Form TPT-1, Schedule A**CITY BUSINESS CODES: **045** RESIDENTIAL RENTAL; **213** COMMERCIAL RENTAL; **040** RENTAL OCC.Page Numbers (p.) refer to the Location of each code in the STATE STATUTORY AUTHORITY document.  
LEGEND and BUSINESS CODE LISTINGS at end of this document.

Revision 8/1/2015

Page 1

	STATE BUSINESS CODES	CITY BUSINESS CODES
<b>General Deduction Codes:</b>		
<b>503</b> - RESALE – Sales for Resale	4-5-10-11-13-14- 17-29-41-49	4-5-10-17-29-45- 49-62-213-214
<b>551</b> - TAX COLLECTED or FACTORED included in Gross Receipts (p. <b>56</b> )	2-4-5-6-7-8-9-10- 11-12-13-14-15- 17-19-25-26-29	4-5-6-9-10-11-12-15- 16-17-18-19-20-27- 29-37-40-44-45-62- 111-116-144-213- 214- 244- 485
<b>558</b> - BAD DEBT DEDUCTION  (See Arizona Administrative Code (“A.A.C.”) rule R15-5-2011)	2-4-5-6-7-8-9-10- 11-12-13-14-15- 17-19-25-26-29- 41-49-51-56	4-5-6-9-10-11-12-15- 16-17-18-19-20-27- 29-37-40-44-45-49- 51-62-111-116-144- 213- 214- 244- 485
<b>708</b> - VENDOR DISCOUNTS or CUSTOMER RETURNS (p. <b>56, 57</b> )	2-4-5-6-7-8-9-10- 11-12-13-14-15- 17-19-25-26-29- 49-51	4-5-6-9-10-11-12-15- 16-17-18-19-20-27- 29-37-40-44-45-49- 51-62-111-116-144- 213- 214- 244- 485
<b>Specific Deduction Codes:</b>		
<b>634</b> - COMM LEASE BETWEEN <b>AFFILIATES</b> (p. <b>33</b> )	13	45 - 213
<b>664</b> - COMM LS: <b>AGRICULTURAL</b> PROP between FAMILY MEMBERS or LESS THAN 3 LEASES (p. <b>33</b> )	13	N/A
<b>766</b> - COMM LS: for <b>BOARDING</b> HORSES (p. <b>33</b> )	13	N/A
<b>659</b> - COMM LS: <b>ELIGIBLE</b> TRANSPO FACILITY(p. <b>34</b> )	13	N/A
<b>768</b> - COMM LS: GOVT Owned Venue – Less than 22 Days (p. <b>34</b> )	13	N/A
<b>642</b> - COMM LS: to <b>LICENSED</b> NURSING CARE INSTITUTION (p. <b>34</b> )	13	N/A
<b>638</b> - COMM LS: to <b>NONPROFIT</b> for <b>MLB</b> or <b>GOLF</b> (p. <b>33</b> )	13	N/A
<b>647</b> - COMM LS: to <b>NONPROFIT</b> for <b>RODEO</b> (p. <b>33</b> )	13	N/A
<b>765</b> - COMM LS: PRE 12/1/1967 Lease (p. <b>33</b> )	13	N/A
<b>669</b> - COMM LS: <b>PROFIT A PRENDRE</b> (p. <b>35</b> )	13	N/A
<b>655</b> - COMM LS: for <b>RELIGIOUS</b> WORSHIP (p. <b>33</b> )	13	N/A
<b>650</b> - COMM LS: <b>RESIDENTIAL</b> > 29 DAYS (p. <b>33</b> )	13	N/A

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Revision 8/1/2015

Page 2

	STATE BUSINESS CODES	CITY BUSINESS CODES
<b>767</b> - COMM LS: By <b>TRADE</b> or Industry Association I.R.S. 513(d)(3)(C) ORG (p. 34)	13	<b>N/A</b>
<b>682</b> - COMM LS: UTILITY SERVICES REIMBURSEMENT (p. 35)	13	45 - 213
<b>570</b> - BUSINESS ACTIVITY for ENROLLED <b>NATIVE AMERICAN</b> or TRIBAL ENTITY that OCCURS <u>ON</u> RESERVATION  <i>STATE BUS CODES can ONLY be used with INDIAN RESERVATION REGION CODES.</i>  <i>CITY BUS CODES 4 and 5 can be used by ALL CITIES.</i>  <i>All Other CITY BUS CODES can ONLY be used in PARKER (PK).</i>	4 - 5 - 6 - 9 - 10 - 11 - 12 - 13 - 14 - 15 - 17 - 25 - 29	4 - 5 - 6 - 9 - 10 - 11 - 12 - 15 - 16 - 17 - 27 - 44 - 144 - 213 - 214
<b>755</b> - RENTAL OF IRS "LOW INCOME UNIT"	<b>N/A</b>	45 - 213
<b>759</b> - UTILITY POLES - Rentals of Space for Utility- Telecom-Cable Attachments (p. 27, 29, 35, 37)	4 - 5 - 13 - 14	4 - 5 - 213 - 214

**CITY SPECIFIC REAL PROPERTY RENTAL DEDUCTION CODES:**  
**THE FOLLOWING DEDUCTION CODES MAY ONLY BE TAKEN**  
**IN THE SPECIFIC CITIES LISTED:**

	STATE BUSINESS CODES	CITY BUSINESS CODES
<b>CITY SPECIFIC DEDUCTION CODE:</b> <b>745</b> - EXEMPT <b>COMMERCIAL PROPERTY</b> RENTS <b>CITIES: JO.LH.OR.SV.</b>	<b>N/A</b>	45 - 213
<b>CITY SPECIFIC DEDUCTION CODE:</b> <b>726</b> - EXEMPT TRANSACTIONS WITH GOVERNMENT AGENCIES <b>CITIES:</b> <b>CF.DC.EG.FH.FD.GI.GU.HY.JO.KN.MM.</b> <b>OR.PV.PK.PS.SO.TL.TS.WT.WC.WL.WM.</b>	<b>N/A</b>	4-5-9-10-11-12- 15-16-17-18-19- 20-27-29-37-44- 45-49-144-213- 214-244-485

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Revision 8/1/2015

Page 3

	STATE BUSINESS CODES	CITY BUSINESS CODES
<b>CITY SPECIFIC DEDUCTION CODE:</b> <b>714 - QUALIFIED: HOSPITAL, HEALTH CARE, or COMMUNITY HEALTH CENTER</b> <b>CITIES: BS.BH.CG.CK.CD.CC.DH.DC.EG.EL.FL.FH.FD.GB.GY.GU.HY.HC.LH.MP.MM.OR.PG.PV.PK.PA.PS.PM.PP.PL.QZ.SF.SA.SL.SN.ST.SV.SY.SI.SP.TL.TN.TS.TY.WT.YT.</b>	N/A	45 - 213
<b>CITY SPECIFIC DEDUCTION CODE:</b> <b>727 - TAX MORATORIUM - REAL PROPERTY</b> <b>CITIES: DC.EL.</b>	N/A	15 – 16 – 37 – 45 - 213

**LEGEND of ABBREVIATIONS:**

AMUSE: AMUSEMENT

COMM LS: COMMERCIAL LEASE

DED or DEDUCT: DEDUCTION

FET: FEDERAL EXCISE TAX

JOB PR: JOB PRINTING CLASSIFICATION

M &amp; E: MACHINERY and EQUIPMENT

MCTC: MODEL CITY TAX CODE

MFTG or MFTR or MFTRD BLDG: MANUFACTURING or MANUFACTURER or MANUFACTURED BUILDING

MMAR: MANUFACTURER, MODIFIER, ASSEMBLER or REPAIRER

MV: MOTOR VEHICLE

ORG: ORGANIZATION

PC: PRIME CONTRACTING

PPR: PERSONAL PROPERTY RENTAL (CLASSIFICATION)

PROP: PROPERTY

RET: RETAIL

RX: PRESCRIBED

SNAP: SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM

SVC: SERVICE

TPP: TANGIBLE PERSONAL PROPERTY

TELEC: TELECOMMUNICATIONS (CLASSIFICATION)

TR LODG or TRANS LODG: TRANSIENT LODGING (CLASSIFICATION)

TRANSP: TRANSPORTING (CLASSIFICATION)

TX: TAX

UTIL: UTILITIES or UTILITIES CLASSIFICATION

USGOV: UNITED STATES GOVERNMENT

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Revision 8/1/2015

Page 4

**BUSINESS CODES USED FOR BOTH STATE AND CITY BUSINESSES:****CODE BUSINESS CATEGORY**

<b>004</b>	<b>UTILITIES</b>	<b>015</b>	<b>CONTRACTING - PRIME</b>
<b>005</b>	<b>COMMUNICATIONS</b>	<b>017</b>	<b>RETAIL</b>
<b>006</b>	<b>TRANSPORTING</b>	<b>019</b>	<b>SEVERANCE - METALLIFEROUS MINING</b>
<b>009</b>	<b>PUBLICATION</b>	<b>029</b>	<b>USE TAX</b>
<b>010</b>	<b>JOB PRINTING</b>	<b>049</b>	<b>JET FUEL TAX</b>
<b>011</b>	<b>RESTAURANTS AND BARS</b>	<b>051</b>	<b>JET FUEL USE TAX</b>
<b>012</b>	<b>AMUSEMENT</b>	<b>315</b>	<b>MRRA AMOUNT</b>

**STATE ONLY BUSINESS CODES:****CODE BUSINESS CATEGORY**

<b>002</b>	<b>MINING-NONMETAL</b>
<b>007</b>	<b>PRIVATE (RAIL) CAR</b>
<b>008</b>	<b>PIPELINE</b>
<b>013</b>	<b>COMMERCIAL LEASE</b>
<b>014</b>	<b>PERSONAL PROPERTY RENTAL</b>
<b>025</b>	<b>TRANSIENT LODGING</b>
<b>026</b>	<b>USE TAX-UTILITIES</b>
<b>041</b>	<b>MUNICIPAL WATER</b>
<b>053</b>	<b>RENTAL CAR SURCHARGE (MAR)</b>
<b>055</b>	<b>RENTAL CAR SURCHARGE (PMA)</b>
<b>129</b>	<b>USE TAX DIRECT PAYMENTS</b>
<b>153</b>	<b>RENTAL CAR SURCHARGE-STADIUM (MAR)</b>
<b>912</b>	<b>E911 PREPAID WIRELESS</b>

**CITY ONLY BUSINESS CODES:**

<b>CODE</b>	<b>BUSINESS CATEGORY</b>
<b>016</b>	<b>CONSTRUCTION CONTRACTING - SPEC BUILDERS</b>
<b>018</b>	<b>ADVERTISING</b>
<b>020</b>	<b>TIMBERING &amp; OTHER EXTRACTION</b>
<b>027</b>	<b>MANUFACTURED BUILDINGS</b>
<b>037</b>	<b>CONSTRUCTION CONTRACTING-OWNER BUILDER</b>
<b>040</b>	<b>RENTAL OCCUPANCY</b>
<b>044</b>	<b>HOTELS</b>
<b>045</b>	<b>RESIDENTIAL RENTAL, LEASING AND LICENSING FOR USE</b>
<b>062</b>	<b>RETAIL SALES FOOD FOR HOME CONSUMPTION</b>
<b>111</b>	<b>RESTAURANTS AND BARS (ADDITIONAL TAX)</b>
<b>116</b>	<b>FEED AT WHOLESALE</b>
<b>144</b>	<b>HOTEL/MOTEL (ADDITIONAL TAX)</b>
<b>213</b>	<b>COMMERCIAL RENTAL, LEASING AND LICENSING FOR USE</b>
<b>214</b>	<b>RENTAL, LEASING AND LICENSING FOR USE OF TPP</b>
<b>244</b>	<b>LODGING-EXTENDED STAY</b>
<b>485</b>	<b>WASTEWATER UTILITY SERVICES</b>